

Form 51-102F3

MATERIAL CHANGE REPORT

Item 1 *Name and Address of Issuer*

Orca Touchscreen Technologies Ltd. (the “**Issuer**”)
1361 East 24th Street, North Vancouver, BC V7J 1R4

Item 2 *Date of Material Change*

October 15, 2014

Item 3 *News Release*

Two news releases were issued and disseminated via FSCWire on October 2, 2014 and October 15, 2014 and filed on SEDAR (www.sedar.com). A copy of each of the 2 news releases is attached, together, as Schedule “A”.

Item 4 *Summary of Material Change*

During the period October 2, 2014 through to October 15, 2014, the Issuer negotiated loans from creditors including directors of the Issuer totalling USD 92,000 (equivalent to approximately CAD 103,295).

Item 5 *Full Description of Material Change*

5.1 *Full Description of Material Change*

See the news release attached as Schedule “A”.

5.2 *Disclosure for Restructuring Transactions*

Not applicable.

Item 6 *Reliance on subsection 7.1(2) of National Instrument 51-102*

Not applicable.

Item 7 *Omitted Information*

None.

Item 8 *Executive Officer*

Jong Myung (James) Choi
Chief Financial Officer
Telephone: 604.880.0499

Item 9 *Date of Report*

October 15, 2014

Schedule "A"



**ORCA TOUCHSCREEN ANNOUNCES LOAN
FOR GUATEMALA SMARTPHONE PROJECT**

Vancouver, BC, October 2, 2014 – Orca Touchscreen Technologies Ltd. (the "**Company**") is pleased to announce it has negotiated a loan in the principal amount of USD \$50,000, equivalent to approximately CAD \$55,795, (the "**Loan**") from two creditors, the proceeds of which are to be applied to the costs of incorporating a Guatemala joint venture company and, further, establishing a smartphone assembly factory in Guatemala (together, the "**Project**").

The Project was originally announced in a press release dated July 18, 2014 and a letter of intent for the Project is being negotiated.

Of the USD \$50,000 to be advanced to the Company, USD \$40,000 (the "**Choi Loan**") has been received from Jong Hyub Choi (a director of the Company and, thus, a related party of the Company), and a further USD \$10,000 is expected to be received from another creditor soon.

The term of the Choi Loan is 1 month from the date of advancement of funds with interest accruing at a rate of 25% per annum. At the end of the term of the Choi Loan, the Company is to pay Mr. Choi the principal amount plus interest thereon, associated bank transfer charges, and currency exchange fees relating to converting funds from Korean *won* to U.S. dollars.

As the fair market value of the Loan transaction represents less than 25 percent of the Company's market capitalization, minority share approval of the Loan transaction is not required pursuant to an exemption available under section 5.7(1)(a) of Multilateral Instrument 61-101 *Protection of Minority Security Holders in Special Transactions*.

The Choi Loan carries no equity compensation component.

About Orca Touchscreen

Orca Touchscreen sells and distributes capacitive touchscreens to manufacturers of smartphones, tablets, laptops, mp3 players, GPS navigation systems, automobile controls, exercise equipment, educational and public information kiosks, point of sale devices, e-readers, medical devices, gaming consoles and other electronic devices. Orca Touchscreen has an exclusive worldwide license to use and sublicense all the technology and patents owned by Sollensys Corp. to make, sell and distribute touchscreen products and services. Sollensys Corp., a Korean corporation, is a global leader in innovative capacitive touch sensor technologies.

To learn more about Orca Touchscreen, visit www.orcatouchscreen.com, and you can view its profile and documents at www.sedar.com and www.thecse.com.

For further information, please contact:

Jong Myung (James) Choi
Chief Financial Officer and a Director
Orca Touchscreen Technologies Ltd.
Telephone: 604.880.0499
Email: jmckorea@hotmail.com

The CSE has not reviewed, approved or disapproved the content of this press release.

Forward-Looking Information:

This press release may include 'forward-looking information' within the meaning of Canadian securities legislation, concerning the business of the Company. Forward-looking information is based on certain key expectations and assumptions made by the management of the Company. Although the Company believes that the expectations and assumptions on which such forward-looking information is based are reasonable, undue reliance should not be placed on the forward-looking information because the Company can give no assurance that they will prove to be correct. Forward-looking statements contained in this press release are made as of the date of this press release. The Company disclaims any intent or obligation to update publicly any forward-looking information, whether as a result of new information, future events or results or otherwise, other than as required by applicable securities laws.



ORCA TOUCHSCREEN ANNOUNCES FURTHER LOAN FOR ROYALTY PAYMENTS & GUATEMALA SMARTPHONE PROJECT

Vancouver, BC, October 15, 2014 – Orca Touchscreen Technologies Ltd. (the “**Company**”) is pleased to announce that further to its news release dated October 2, 2014, it has negotiated a further loan in the principal amount of USD \$42,000, equivalent to approximately CAD \$47,500 (the “**Loan**”) from a director of the Company (the “**Director**”).

Of the total USD \$42,000 proceeds of the Loan, the Company shall pay USD \$30,000 (equivalent to approximately CAD \$33,899) to the benefit of Sollensys Corp. as advance royalty payments at the rate of CAD \$4,000 monthly pursuant to the license agreement dated May 20, 2014 regarding the Company’s intellectual property, and the remaining USD \$12,000 for the costs of incorporating a Guatemala joint venture company and, further, establishing a smartphone assembly factory in Guatemala (together, the “**Project**”).

The Project was originally announced in a news release dated July 18, 2014, and a definitive agreement is being developed to follow the letter of intent for the Project announced in a news release dated October 2, 2014.

The term of the Loan is 3 months from the date of advancement of funds with interest accruing at a rate of 8% per annum. At the end of the term of the Loan, the Company is to pay the Director the principal amount plus interest thereon, associated bank transfer charges, and currency exchange fees relating to converting funds from Korean *won* to U.S. dollars.

As the fair market value of the Loan transaction represents less than 25 percent of the Company’s market capitalization, minority share approval of the Loan transaction is not required pursuant to an exemption available under section 5.7(1)(a) of Multilateral Instrument 61-101 *Protection of Minority Security Holders in Special Transactions*.

The Loan carries no equity compensation component.

About Orca Touchscreen

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To learn more about Orca Touchscreen, visit www.orcatouchscreen.com, and you can view its profile and documents at www.sedar.com and www.thecse.com.

For further information, please contact:

Jong Myung (James) Choi
Chief Financial Officer and a Director
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